

# Request To File Consolidated Audited Reports

Formal approval must be obtained from the West Virginia Insurance Commissioner whenever a foreign or domestic insurer wishes to file consolidated audit reports. Before this request can be considered for approval, the following items must be submitted:

- A letter from the state(s) of domicile, for each company in the group licensed in West Virginia, indicating that the state has approved filing of a Consolidated or Combined Audited Financial Report.

- A letter from the company representing that it is part of a group of insurance companies which utilizes a pooling or one hundred percent reinsurance agreement that affects the solvency and integrity of the insurer's reserves and that each insurer in the group cedes all of its direct and assumed business to the pool. Please note that this last representation is for every member of the group, not just those members licensed in West Virginia.

Upon receipt of the required items, due consideration will be given your request to file a Consolidated or Combined Audited Financial Report.

If you have any questions, please contact this office at (304) 558-2100.